

12/81	12/82	12/83	12/84
=====	=====	=====	=====
\$637.00	\$667.00	\$669.00	\$686.00
12.35%	4.71%	0.30%	2.54%
270.5	279.1	286.5	297.23
4.32%	3.18%	2.65%	3.75%
331.8	364.1	370.6	386.0
14.45%	9.73%	1.79%	4.16%
281.5	292.4	303.5	315.5
8.94%	3.87%	3.80%	3.95%
321.8	335.6	351.6	370.6
13.03%	4.29%	4.77%	5.40%
281.5	292.4	303.5	315.5
8.94%	3.87%	3.80%	3.95%
177.4	197.8	218.8	238.0
11.29%	11.50%	10.62%	8.78%
313.0	336.6	362.0	383.8
11.67%	7.54%	7.55%	6.02%
281.5	292.4	303.5	315.5
8.94%	3.87%	3.80%	3.95%

12/81	12/82	12/83	12/84
=====	=====	=====	=====
12.35%	4.71%	0.30%	2.54%
8.02%	3.06%	0.19%	1.65%
4.32%	3.18%	2.65%	3.75%
0.30%	0.22%	0.18%	0.26%
14.45%	9.73%	1.79%	4.16%
0.78%	0.53%	0.10%	0.23%
8.94%	3.87%	3.80%	3.95%
0.37%	0.16%	0.16%	0.16%
13.03%	4.29%	4.77%	5.40%
1.16%	0.38%	0.42%	0.48%
8.94%	3.87%	3.80%	3.95%
0.28%	0.12%	0.12%	0.13%
11.29%	11.50%	10.62%	8.78%
0.30%	0.31%	0.29%	0.24%
11.67%	7.54%	7.55%	6.02%
0.44%	0.28%	0.28%	0.23%
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11.66%	5.07%	1.75%	3.37%
=====	=====	=====	=====

12.35%	4.71%	0.30%	2.54%
8.36%	3.19%	0.20%	1.72%
8.94%	3.87%	3.80%	3.95%
2.88%	1.25%	1.22%	1.28%
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11.25%	4.44%	1.43%	3.00%
=====	=====	=====	=====

TOTAL COSTS FOR NURSING HOMES BY LINE ITEM FOR FULL YEAR
COST REPORTS FROM 7/1/83 - 12/31/84.

DESCRIPTION	COST CODE	ACCOUNT CODE	AMOUNT	PERCENT TOTAL	WT. CODE
GENERAL ADMINISTRATIVE					
ADMIN. SALARY LIC.	1	1	2,246,606	3.34%	1
ASST. ADMIN. SAL. LIC.		2	427,938	0.64%	1
OFFICE SALARIES & WAGES		3	1,696,995	2.52%	1
DIRECTOR FEES		4	52,240	0.08%	1
PAYROLL TAXES AND EMP. BEN.		5	7,206,936	10.70%	1
MANAGEMENT SERVICES		6	2,706,182	4.02%	2
CENTRAL OFFICE OVERHEAD		8	673,935	1.00%	2
ADVERTISING		9	82,442	0.12%	2
TELEPHONE		10	538,151	0.80%	2
DUES, SUBSCRIPTIONS & LICENSES		11	261,793	0.39%	2
OFF. SUPPLIES, PRINT. & POST.		12	366,060	0.54%	2
LEGAL AND ACCOUNTING		13	358,638	0.53%	2
UTILIZATION REVIEW		14	29,489	0.04%	2
TRAVEL & SEMINARS		15	273,349	0.41%	2
DATA PROCESSING		16	73,018	0.11%	2
AMORTIZATION - ORGANIZATION		17	94,730	0.14%	2
TAXES		18	70,056	0.10%	2
INSERVICE TRAINING		19	29,255	0.04%	2
INTEREST		20	185,168	0.27%	2
MISC.		24	261,907	0.39%	2
DICAL RECORDS & WARD CLERK		25	485,204	0.72%	2

TOTAL 18,120,092

PLANT OPERATION & MAINTENANCE

SALARIES AND WAGES	3	4	1,111,676	1.65%	1
EQUIPMENT RENTAL		5	219,088	0.33%	2
SUPPLIES		6	217,682	0.32%	2
PURCHASED SERVICES		7	217,916	0.32%	2
REPAIR & MAT. - BLDG. & GROUNDS		8	565,597	0.84%	2
REPAIR & MAT. - EQUIP.		9	263,490	0.39%	2
REPAIR & MAT. - TRANS. EQUIP.		10	193,552	0.29%	2
INSURANCE		11	102,067	0.15%	2
UTILITIES		12	3,115,156	4.63%	2
MISC.		13	9,804	0.01%	2

TOTAL 6,016,028

DIETARY

SALARIES AND WAGES	4	4	4,418,148	6.56%	1
FOOD		5	4,662,121	6.92%	2
FOOD SUPPLIES		6	328,762	0.49%	2
PURCHASED SERVICES		7	549,212	0.82%	2
MISC.		8	32,675	0.05%	2

TOTAL 9,990,918

LAUNDRY AND LINEN

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SALARIES AND WAGES
LINEN AND BEDDING
SUPPLIES
PURCHASED SERVICES
MISC.

5	4	1,066,149	1.58%	1
	5	240,335	0.36%	2
	6	175,816	0.26%	2
	7	84,262	0.13%	2
	8	10,344	0.02%	2

/ TOTAL 1,576,906
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HOUSEKEEPING

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SALARIES AND WAGES
SUPPLIES
PURCHASED SERVICES
MISC.

6	4	2,210,936	3.28%	1
	5	510,907	0.76%	2
	6	193,753	0.29%	2
	7	7,947	0.01%	2

TOTAL 2,923,543
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NURSING

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DIRECTOR OF NURSING
ASST. DIRECTOR OF NURSING
INSERVICE STAFF
SALARIES AND WAGES
MED. SUPPLIES
CONSULTANTS
PHYSICIAN
OXYGEN
MISC.

7	1	1,246,669	1.85%	1
	2	392,339	0.58%	1
	3	225,005	0.33%	1
	4	21,713,554	32.24%	1
	5	1,821,314	2.70%	2
	6	406,362	0.60%	2
	7	264,330	0.39%	2
	12	84,347	0.13%	2
	13	519,694	0.77%	2

TOTAL 26,673,614
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RECREATIONAL ACT. & SPEC. SERVICES

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SALARIES
PURCHASED SERVICES
OTHER
SHELTERED WORKSHOPS

8	4	1,607,108	2.39%	1
	5	166,294	0.25%	2
	6	263,923	0.39%	2
	7	5,374	0.01%	2

TOTAL 2,042,699
=====

GRAND TOTAL 67,343,800 100.00%
=====

DESCRIPTION

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1. PAYROLL EXPENSE & BENEFITS
2. OTHER

WEIGHT
=====

67.75%
32.25%

100.00%
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